by different assessing officers all over the country. The effort and time required to compile information regarding re-opening of their assessments since 1972-73 may not be commensurate with the results sought to be achieved. However, if any information about any specific case is required, the same can be made available.

(d) Proceedings under the Income-tax Act including proceedings for re-opening assessments under Section 147 can be initiated on satisfaction of the conditions provided in the Income-tax Act. The existence of these conditions constitute in-built safe-guards in the Income-tax Act to prevent any harassment. Besides, the Income-tax Act also provides for appeals to appellate authorities. If there are any grievances arising out of any administrative lapse on the part of the assessing officer, appropriate administrative authority can be addressed for redressal of such grievances.

It is not practicable to furnish the number of grievance petitions received during the last three years as such petitions are received and dealt with at various levels within the Finance Ministry and in the field offices of the Income-tax Department located all over the country.

Modernisation of steel plants

1882. SHRI PASUMPON THA. KIRUTTINAN: Will the Minister of STEEL AND MINES be pleased to State:

(a) whether Rs. 50 crores. have been earmarked for modernisation and for improving productivity of Vishweshwaraya Industrial Steel Limited (VISL);

(b) if so, what are the details hereof;

(c) whether such modernisation programme regarding Salem Steel Plant in Tamil Nadu is pending with the Ministry; and

(d) if so, what are the details of the modernisation programme and what decision has been taken thereon?

THE MINISTER OF STEEL AND MINES WITH ADDITIONAL CHARGE OF THE MINISTRY OF LAW AND JUSTICE (SHRI DINESH GOSWAMI): (a) and (b) Yes, Sir. A proposal for installation of 500 M^3 Blast Furnace at VISL at an estimated cost of Rs. 49.35 crores as phase-I of modernisation is under consideration of the Government.

(c) No, Sir.

(d) Does not arise.

Relief to 100 per cent export oriented Industries

1883. SHRI SURESH PACHOURI: Will the Minister of FINANCE be pleased to state:

(a) whether his Ministry have agreed to provide relief to all the 100 per cent export oriented units which have been hit by withdrawal of the notification regarding sale of their products manufactured from indigenous raw material in the domestic tariff area;

(b) if so, by what time the relief is likely to be provided; and

(c) to what extent this measure will help the 100 per cent export oriented units?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI ANIL SHASTRI): (a) No, Sir.

(b) and (c) In view of (a) above the question does not arise.